Secl. II-27—45,004—21-10-37.

Revenue (1928) Department.

Mis SERIES.

G.O. No. 436

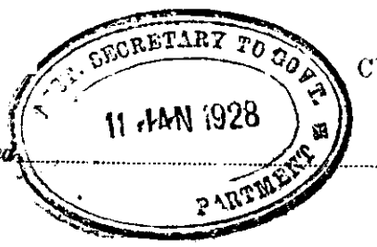
DATED 25-2-1928

[Despatch Abstract.]

Assessment - Rates - South Kanara - Local Boards
Adjustment - Orders passed

C F. 91

Revenue DEPARTMENT.



CURRENT No. 150 E. G 11.1.28 E 1

Received ..... 192 . *Registered* 11. 1. 1928.

Subject.

Assessment - Cess (South Kanara) - Local Boards - Adjustment - Report submitted.

ENCLOSURES
No.
Spare copies.

Misc. No. 31

Station Madras, *Dated the* 9th January 1928.

From

B.G. Holdsworth Esquire., I.C.S.,
Secretary Land Revenue. and
The Board of Revenue, ~~Revenue~~ Settlement, etc.
~~Separate~~ Revenue.

N. MacMichael Esquire., C.S-I., I.C.S.,
Commissioner of Land Revenue.

Resolution
Reference.

Pay 21 Mar (P)

1 F. No. 2713-E/27-2 (P) 12.12.27

Reference Government Memorandum No. 2713-E/27-2, dated 12th December 1927.

The Board begs to submit that it was perfectly aware that the Accountant General was not in a position to check the Collector's calculation of cess due to the several local boards. It forwarded the Collector's letter to the Accountant General for check of payments actually made, since the discrepancy was apparently due to some error in the adjustment of pay ent made when the cess year was changed from the ~~fasli~~ financial to the fasli year.

The

2. The Accountant General had been suggesting that the Board should make itself responsible for the check of the correctness of the amounts alleged to be due either to or from the Local Bodies. The Board has no data to check the Collector's figures in this respect and this was pointed out to the Accountant General in B.P.Mis.3515 dated 23-11-27 and it was also suggested to him that if he considered a check necessary he might arrange for it to be done by a travelling auditor of is Office. not pursued

3 The apportionment of the total collections between land revenue and cesses is done in the Collector's Office. The figures were not hitherto checked either in the Board's Office or in the Accountant General's. The final adjustment of the difference between the land cess collections as worked out by the Collector's Office and the monthly payments made to the local boards has to be made by the Accountant General and the Collector - Vide paragraphs 2 and 3 of G.O.No. 5197 L & M, dated 7th December 1926. (V)

4 Government direct that the amount of cesses due to the local boards in the South Kanara District should be adjusted without delay. The Accountant General has in his letter No. T.R.111 - Tan 231, dated 13the December 1927 addressed Government direct pointing out the desirability of some check on the accuracy of the Collectors' calculation of cesses. In their endorsement No. 3899 E/27-1, dated 21st December 1927 Government have forwarded the Accountant General's letter for the remarks of the Board. Its remarks will be submitted as soon as possible. The Board considers that the question of adjustment of cesses in the South Kanara District as well as in other districts may be deferred till Government pass final orders on the Accountant General's letter referred to above. linked with 1847 E. more separate proposal.

B.S. Holdsworth

Secretary.

To the Secretary to Government, Revenue Department.

3 Rev: Dept

Assessment - Accs - South Kanara - Local Boards - Adjustment - Report.

Pubn: 2 of CN 150E from the Bd of Rev LR to GS No 81 dtd - 1-28.

O.M. 2713 E/27-2 12-12-27
Go 5797 L M 27 12-28

To U.S.

Please see the O.M. at p 21 of Memo No 2713 E/27-2 dt 12-12-27 and the B.P. at pp 1-2 C.F. With reference to the last sentence of the B.P. at p 2 C.F., the consideration of this current may await the receipt of the Board's remarks on Endt No 3899 E/27-1 dt 21-12-27.

(P)

Linked with 1844 E/27.

KB 18.1.28. Not at all. The Collector has sent a statement CWS 18.1.28. to the Bd. of Rev. The Bd. of Rev may be asked (1) To get the Acct. General to verify the figures of payments made to the local bodies (2) To satisfy itself that the calculation of the amount due to the local bodies has been made correctly (3) To see that the amount due is adjusted without further delay. The Bd. may be asked, if it contends that it cannot do this, why it cannot do it

(P) p. 7.

Please speak with S.O. 5797 L M/27. m. rb.

Put up 28/1/28

21. 1. 28.

Tels
G.O. 5197 L M 27-12-26 is put up below (V).

KB 28.1.28. Draft. Nos (4) (5) on the duties of the Board. Only the Collr can make the calculations w.r.t. the notifications laying cesses at different rates

-2-

4

A

For U.S.

A draft order is submitted. It may be sent to A.S. of Govt of India for acceptance

DPN 3.2.28

1-2-28

S

Ihm mothfid Mitheilg. Verfg wird

5.2.28

To U.S.

~~The matter does not seem to require~~

alteration. Draft order.

The draft is in order

DPN

13.2.28

S

Draft for acceptance

13.2.28

U

Reuter 150E/28-1

Ref 13-2-28

A SG Dept.

The draft may be accepted in this Dept. & the file passed on to the Govt Dept.

14/2

accepted

OK

Reuter 5203-1

5438 Accts

16/2

PTO

3

5

Finance (Accounts)

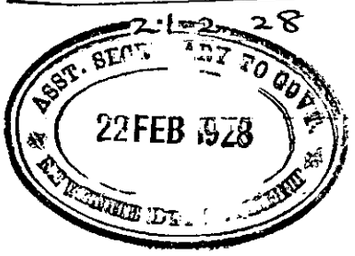
The draft order may be accepted in this department and the case returned to Revenue.

20.2.28.

21.2.28

Rev

Fin 5438 Accts-1 eo



Rev Dept

To U.S

Submitted for orders as to issue

[A Call, No 82, has been entered in the Call book under 1-4-28 with reference to the last sentence of the draft order]

22.2.28

23.2.28

no book

Cwc. 23.2.28

close file. Rustic destroyed

27.2.28.

Revenue DEPARTMENT.

Scott. II-5 (b)—8,004—26-10-27. (6)

	Date.	Initials.
When received for Fair-copying.		
When copied ..		
When examined ..		
When signed ..		
When despatched ..		

Page 210 (P)

O.M.

READ AGAIN ~~C.O.~~ No 2713 E/27-2, dated 12-12-1927 192 .

" " " " " " 192 .

READ ALSO:—

C. No. 150 E From the Board of Rev., L.R.& S No. 81, dated 9-1-192 8.

" " " " " " 192 .

" " " " " " 192 .

ORDER.

No. 436, dated 25.2.1928.

Mis.

The papers read above relate to the adjustment of the amounts due to the Local Boards in the South Kanara district on account of cesses The Collector of South Kanara reported on 4-5-1927 that the matter had been carefully examined and that there was no doubt that payments were due to the Local Boards on account of short credit previously given. and furnished certain figures showing the adjustments to be made. The Board informe

pp 5-6 of MM 2713 E/27-2 (P) 12-12-27

the Government and the A.G. that it saw no objection to the adjustment of the amount of Rs.71,000 reported by the Collector as due to the Local Boards provided that the A.G. accepted the figures furnished by the Collector as correct. The Board of Revenue has now explained that its ~~intention~~ intention was that the A.G. should merely certify that the amounts shown by the Collector as having been actually paid to the Local Boards were correct, with reference to the records of his office showing the payments actually made to the Local Boards. The Government regret that the Board's intention was not made sufficiently clear in the first instance and so a question has been raised as to whether the A.G. or the Board is to be held responsible for seeing that the total amount of cess due to the Local Boards is paid to them. All that the Accountant-

page 11 of (P).

General can be asked to do is to verify the figures of payments made to the Local Boards. Only the Collector of the district can calculate the amount due to the Local Boards with reference to the collections of land revenue and cesses and the notifications levying cesses in the various parts of his district. The responsibility for seeing that Collectors take the necessary steps to calculate properly the amount due to the Local Boards and pay the amounts without unnecessary delay clearly rests upon the Board. The Board of Revenue is therefore requested to ask the A.G. to verify the figures of actual payments made to the Local Boards, to satisfy itself that the calculation of the amount due to the Local Boards has been made by proper methods and to see that the amount due is adjusted without delay. The Board of Revenue is requested to send a copy of its final orders on the subject for

the information of the Government.

To the Board of Revenue, L.R. & S.
" L.S.G. Department.
" Finance Department.
" Accountant-General.

Dpd. by Van
Messenger
Dpr's. initials
Date 25/8 21-8-